

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF TENNESSEE  
AT CHATTANOOGA

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	No. 1:15-cv-28-HSM-SKL
	)	
DAVID A. AND KATHERINE J. RANKINE,	)	
	)	
Defendants.	)	

**ORDER**

This is an action filed by the United States on February 9, 2015 seeking a judgment against Defendants for income tax, penalties, and interest [Doc. 1]. The parties filed a Stipulation for Extension of Time to Answer or Otherwise Respond on February 27, 2015 [Doc. 6], extending Defendants' response deadline to March 30, 2015. The parties also filed a second Stipulation for Extension of Time to Answer or Otherwise Respond (the "Second Stipulation") on March 25, 2015 [Doc. 7], purporting to extend Defendants' response deadline to April 30, 2015. The parties then filed a Stipulation Regarding Interim Payments to Be Made by Defendants and for Extension of Time to Answer or Otherwise Respond (the "Third Stipulation") on April 28, 2015 [Doc. 8]. The Third Stipulation informs the Court the parties are contemplating a settlement of this matter and purports to extend Defendants' response deadline to August 31, 2015. The Third Stipulation also discusses an agreement by Defendants to make monthly payments in the interim.

The Local Rules provide that "[n]o order is necessary for an initial extension of time, but any extension of time beyond an initial extension shall not be allowed except by order of the Court." E.D. Tenn. L.R. 12.1(a). The Court accordingly construes the parties' Second and Third

Stipulations as joint motions to extend Defendants' response deadline to August 31, 2015. The Court finds good cause for such an extension given the parties' efforts to resolve this matter. The Court does not address the aspect of the Third Stipulation regarding interim payments.

Defendants are therefore **ORDERED** to answer or otherwise respond to the Complaint by **August 31, 2015**. Any further requests for extensions of time should be made by motion.

SO ORDERED.

ENTER:

s/ Susan K. Lee  
SUSAN K. LEE  
UNITED STATES MAGISTRATE JUDGE